

# Climate report 2020



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## Summary

It has become clear that there is a need for all stakeholders to step up their game in order to halt climate change. Fyndiq has set an ambition to do their part. The first step on this journey is to measure and calculate their carbon footprint, which gives an understanding of what the emission sources are and what the quantity of the emissions are. Thereafter, Fyndiq can choose effective mitigation measures to implement, which can later be tracked based on the initial footprint to determine their effectiveness.

The total carbon footprint of Fyndiq for 2020 is 3 373 502 Kg CO<sub>2</sub>e, according to the market based method. 85.5% of total emissions come from the manufacture of the products sold. The second largest source of emissions is their transport from merchants' suppliers to the end customers. This result is not a surprise given that is the addition of 5 000 000 different emissions, those of the 5 000 000 items sold in 2020. For more details, see the sections Fyndiq's 2020 carbon footprint and Emissions by business activity.

The most significant potential to reduce emissions lies in the manufacture of the products since they represent the vast majority of the total emissions. However, given they are indirect emissions, alternative routes have been proposed to lower them. These routes recognize the importance of communication and the role of customers. In addition, even when Fyndiq's direct emissions are few compared to the indirect ones, it is essential to continue taking action, so they do not increase.

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## 1. Introduction

Fyndiq is an e-commerce company founded in 2009 in Sweden. It employs 37 people. It is a small company with a high potential to influence the lives of its million and a half customers and of its many merchants. It is a platform that gives the opportunity to people in Sweden to buy the products they are in need for at an accessible price- lower than those of other e-commerce platforms. The products sold are the property of merchants who list them on the platform to reach new customers. Hence, Fyndiq is the link between merchants and customers but it does not own any item on their platform nor it is responsible for its delivery. Once the customers buy a product, it is the merchants who manage the delivery to the end customers. Fyndiq's role is to facilitate the exchanges between customers and merchants with the possibility of influencing their decision making. This influence can help encourage them to make changes on their own, Fyndiq will be guiding their behavior even if it does not have the possibility to directly act on it.

By calculating their carbon footprint, Fyndiq aims to understand its climate responsibility and how the company can contribute to tackling the climate crisis and the achievement of the 1,5°C temperature rise limit set up by the Paris Agreement. This climate report maps Fyndiq's direct and indirect climate emissions, introduces effective mitigation measures they can take, and serves as a basis to monitor the effectiveness of any measure taken over time. The emissions associated with the sold products and their delivery to customers have been included to give a complete picture of Fyndiq's overall responsibility and opportunities of influence. By including them, the report shows both Fyndiq's direct and indirect impacts. As a sales platform, it can work together with its merchants to have a more sustainable business strategy while it enables people to make sustainable and smart choices in their purchases.

## 2. Purpose

The purpose of this mapping is to establish a benchmark for the climate emissions associated with Fyndiq, and the products sold on the platform. The analysis shows where the company stands in 2020 in terms of CO<sub>2</sub> emissions and helps make informed decisions to become as sustainable as possible in the future. It recognizes the complexity of Fyndiq's indirect emissions where neither Fyndiq nor its merchants are directly responsible for the emissions from manufacturing of the products sold-the merchants generally buy the products from other merchants or the manufacturers and sell them to end customers on the platform. The reader should note that some areas of this report could be further elaborated on in the future as more information becomes available. If this were to happen, the base year (2020) should be recalculated in accordance with the GHG protocol guidelines.

## 3. Scope of the report

The scope of this report is to calculate the climate emissions that Fyndiq is considered responsible for directly or indirectly. It includes:

- Energy use in the offices
- Energy use associated with working from home
- Consumption of food and beverages supplied in the offices
- Purchased IT equipment
- Emissions associated with events organized by Fyndiq
- The commuting to work by the employees

- Employees' business travel
- Emissions from sold products
- Emissions from the transport of products from source to end-user

## 4. About the calculations

The report was written following the guidelines established by the Greenhouse Gas Protocol (GHG protocol) Corporate Standard, which is the world-leading standard for measuring and managing emissions with an impact on the climate. Both nations, cities and companies use this standard-more than 9 out of 10 Fortune 500 companies reporting to CDP use the GHG Protocol.

The calculations were done based on information which Fyndiq and their partners provided within this framework. We also note that the data quality could improve over time as more data on emissions becomes available, and if it does, Fyndiq could update its calculations in the future for further accuracy.

The results presented specifically regarding the office's energy consumption in the report are derived using the market-based method. A market-based method reflects emissions from the electricity source companies purposefully chose during the year (or demonstrates their lack of choice). The alternative to market-based is the location-based method, which considers the average emissions intensity of grids on which energy consumption occurs, using mostly grid-average emission factor data (World Resources Institute, n.d.). However, when data is available as it is for Fyndiq, using the market-based emissions is preferred since it reflects the emissions associated with the different sources of energy; and, when companies choose renewables it can send the right signal to energy providers on the market and other stakeholders saying there is a willingness to pay for them.

### 4.1. Principles of GHG calculations

In the calculations and reporting of Fyndiq's emissions, the GHG protocol's five principles were followed. These principles exist to guarantee that the calculations are reliable and comparable. They are:

**Relevance** - reporting must contain the information that both external and internal users need for decision-making. An important aspect of this is the choice of emission sources and the boundaries of the inventory, which should reflect the activities of the business in a fairway. This is reassured by in-depth communication with the responsible staff, who are the ones with the best insight into operations. See also; choice of consolidation method.

**Completeness** – All emission sources and activities within the chosen boundary must be accounted for and reported. This is ensured by basing the data collection on a standardised form, which intends to help the company get an overview and be able to identify what else should be included. Continuous dialogue is crucial to identify all emission sources.

**Consistency** - One of the purposes of calculating business emissions is to be able to follow them up over time. By careful and systematic documentation, further calculations will be easier to perform as the baseline and most relevant data sources are identified. Establishing a routine and understanding of the process will help the company to continuously measure and manage its carbon footprint.

**Transparency** - Information on how the calculations have been carried out, which assumptions have been made, and which delimitations have been made must be reported. See details in each subsection in the analysis, as well as the sections Assumptions and Exclusions.

Accuracy - Data must be accurate enough for the report to be credible. The measurement, as well as the emission factors, must not be systematically underestimated or overestimated to the extent that it can be determined, and the uncertainties must be reduced as much as possible. GoClimate uses the latest official data from responsible authorities to the extent available, and the available research and leading company calculations as a complement. The company's accuracy in the measurement and estimation of data is of course crucial for the quality of the climate report.

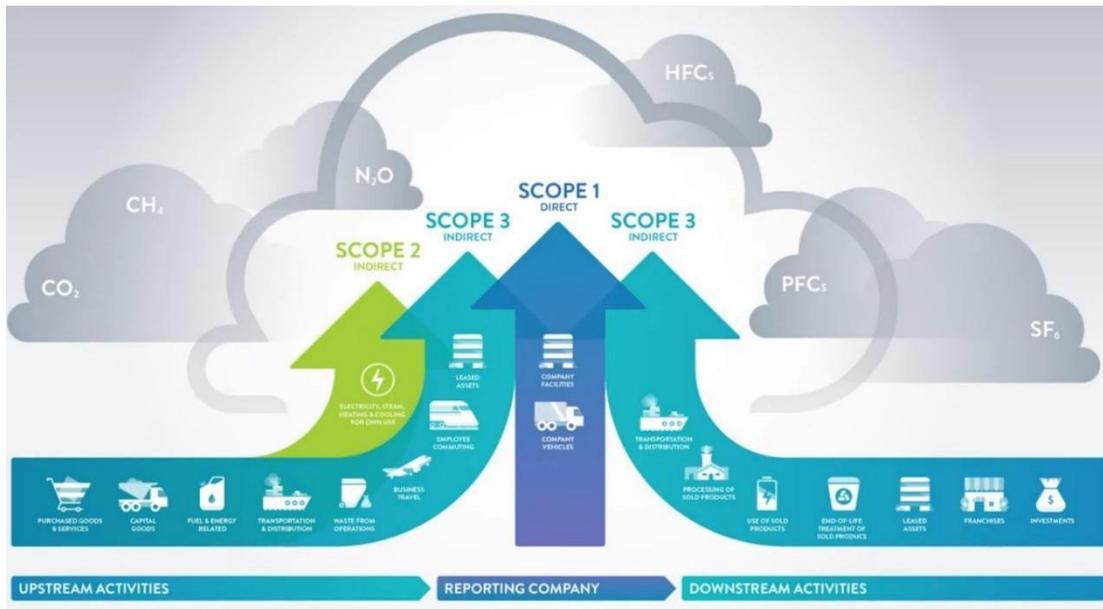
#### 4.2. Consolidation method

The choice of consolidation method is an assumption of responsibility, which determines how the emissions are linked to one business or another. According to the GHG protocol, this can be divided in different ways, based on parts of capital (equity share), financial control or operational control. Based on the nature of Fyndiq, the assessment is based on operational control, where the reporting includes all the emissions over which the company has operational control and can influence. The advantage of this method is that the company can take full ownership of the emissions that they can directly affect and reduce. For Fyndiq, the operational control lies first and foremost in the choices made regarding its offices' use of resources, including the capital goods and other goods and services they purchase for internal use; as well as the company's policies related to sustainability. Additionally, the operational consolidation method was interpreted to include the products sold through Fyndiq's platform and the logistics associated with their transport from the source through to the end customer. A more lenient approach would be to exclude this part as Fyndiq is neither the producer nor seller or buyer but merely provides the platform. Yet as Fyndiq's business model depends on these sales, the most transparent reporting would include these elements. It thus highlights Fyndiq's potential to influence its sector to improve its sustainability, including the merchants operating on their platform.

#### 4.3. GHG protocol scopes

The GHG protocol distinguishes between direct emissions from operations (scope 1), indirect emissions from purchased energy (scope 2) and other indirect emissions from the company's value chain (scope 3) (see Figure 1). Naturally, data availability determines the precision of the outcome. For a complete calculation according to the GHG protocol's Corporate Standard, only scope 1 and 2 are currently mandatory. However, since a significant proportion of a company's emissions fall within scope 3, this is also taken into account to give a picture that is as complete as possible of the emissions associated with the business. In scope 3, Fyndiq's most significant emissions are related to the products sold through the platform and their delivery to the end-users.

Figure 1 GHG protocol scopes



Reference: VitalMetrics Group 2017

#### 4.4. Time frame

The review takes into consideration consumption, purchases, and sales made during the year 2020. This implies that the full carbon cost of an item is ascribed to the period in which it was purchased, even though it may be in use for a longer time than this period.

#### 4.5. Data gathering

The data was gathered from January to May of 2021. The information was sourced in different ways, as follows:

- The property company owning the building where the office is located provided data on energy consumption
- A poll was conducted to understand how the staff commuted to the offices
- Fyndiq used its sales data for 2020 to categorize the products and determine the relevant products to estimate emissions from the ones which represented most of the sales
- A poll was conducted with Fyndiq's merchants to understand the logistics of the products sold

#### 4.6. Assumptions

The main assumptions held for the calculations were:

- Emissions of the products sold through Fyndiq's platform were calculated with information of the most sold products, which represent 45% of Fyndiq's sales in 2020. It was assumed that the remaining 55% behaved similarly, in order to give a complete view of the emissions related to the sold products
- Emissions of the transport associated with the delivery of the products from source to end-user and the packaging of the items were calculated for 16 merchants, who represent 21% of the

sold products in 2020. Information from them was used accompanied by assumptions found in Appendix 1

- Information used to calculate the emissions of product's packaging was collected from 16 merchants, who represent 21% of the sold products in 2020. The emissions related to the remaining 79% were determined by extrapolating the gathered data

#### 4.7. Exclusions

There were no exclusions made

#### 4.8. Level of precision

It should be noted that the level of precision in a GHG calculation is dependent on various factors.

On one hand, it depends on the data which the company can provide regarding its products and operations. Given that Fyndiq has millions of products offered on the website, it was clear that identifying the carbon footprint of each product would not be feasible. Hence, the calculations are based on assumptions made on categories of products, with the goal to get reasonable values for these items. There is of course variability within the product categories. Also, the full product catalogue was not analyzed, but a sample was chosen by Fyndiq to reflect the most important part. As these values are extrapolated to cover the rest of the product catalogue, there is likely some variability in the end result.

Moreover, Fyndiq offers products from around 700 merchants on the platform, and they are responsible both for the specific products and for the logistics from source to end consumer. Hence, the data quality to a large extent depends on the information available from these stakeholders. They often don't know their carbon footprint, and could not provide much clarity into the logistics chain. Given how many they are, data from a few selected was gathered and interpreted to be able to give a rough indication of the carbon footprint associated with the logistics.

Finally, it should be noted that the emission factors are of varying quality as well. Many of the specific products sold on the website don't have reliable Life Cycle Analyses (LCA) to support the type of calculations attempted here. In some cases, other relevant LCAs are used, and sometimes calculations based on material are used. Moreover, the size, weight and composition of the products are also varying.

Having said that, this means that the calculations are as accurate as possible, but should first and foremost serve to give an overview of the emissions and their sources. The values are presented rounded off to the nearest Kg CO<sub>2</sub> (CO<sub>2</sub>e where possible), for which is the level of precision we see as relevant for the report. We recommend that future calculations are done with the spreadsheet to reduce the round off error.

#### 4.9. Factors to improve the accuracy of the calculations

Calculations for the products sold on the platform are challenging, since Fyndiq has no control over product's manufacturing which makes it impossible to directly track their emissions. We used two types of emission factors. The first type of emission factor was the emission factors of similar products than those sold through the platform which have been studied and calculated by others and published in scientific papers or other validated sources. The second type of emission factors was the emission factors associated with the materials of the products, where the emission factors related to the largest material of the product were used. This last one can be less accurate given that it does not take into

account the manufacturing process of the products, and it doesn't recognize other materials they may have, only the main ones. The accuracy of this data can improve in the future as more people and enterprises become more aware of the importance it has to know the carbon footprint of their products and activities. Once manufacturers determine their carbon footprint, the accuracy of Fyndiq's indirect emissions will increase.

Similarly, there was a strong reliance on the merchants to understand the logistics' emissions of delivering products to the end-users. However, on this iteration of the climate report, few merchants participated so assumptions were made to account for the emissions. If more merchants participate in sharing their information, the emissions related to their actions will be more accurate.

More employees reporting their commuting patterns will improve the accuracy of the results, since assumptions of their commuting patterns will be avoided. Once the company starts working with the results of this report and employees see its usefulness, it is likely that more employees will be encouraged to participate in following iterations.

## 5. Fyndiq's 2020 carbon footprint

*Table 1 Fyndiq's overall emissions in 2020*

Source of emissions	Scope	Emissions (Kg CO <sub>2</sub> e)	% of total
Sold products	3.1 Purchased goods and services	2 883 642	85.47
Transport of products	3.4 Upstream Transportation and Distribution 3.9 Downstream Transportation and Distribution	238 239	7.02
Packaging of products	3.1 Purchased goods and services	237 782	7.05
IT equipment	3.2 Capital goods	7 229	0.21
Office	2. Electricity and heating* 3.1 Purchased goods and services 3.2 Capital goods 3.3 Fuel- and energy- related activities not included in scope 1 or 2*	3 346	0.09
Work from home**	2. Electricity and heating 3.3 Fuel- and energy- related activities not included in scope 1 or 2	143	0.004
Events	3.1 Purchased goods and services 3.6 Business travel	1 118	0.033

Source of emissions	Scope	Emissions (Kg CO <sub>2</sub> e)	% of total
Commuting	3.7 Employee commuting	1 110	0.033
Hosting and data services	3.8 Upstream leased assets	764	0.023
Travel	3.6 Business travel	127	0.004
<b>Total</b>		3 373 502	100%

Reference: GoClimate, 2021

\* emissions under the market-based method

### 5.1. Noteworthy takeaways

Fyndiq's biggest source of emissions is the manufacture of the items sold in 2020 (see Table 1). It comes as no surprise since around 5 000 000 items were sold through the platform during this period. Nonetheless, even as its greatest source of emissions, Fyndiq has no direct control over them. These are emissions associated with the manufacturing of the products, a process which the company is not involved in-they are indirect emissions.

We note that assumptions were made to determine the products emissions thus they can vary depending on new availability of data. Similarly, the emissions under this category can vary greatly over the years since the merchants can decide to change the items they sell depending on consumers' needs. For 2020, there was a strong need for face masks due to the pandemic, which was one of the most sold products. As a result, the cumulative emissions of face masks were the biggest due to the quantities ordered. Once the demand for masks decreases, masks sales will do so too causing the cumulative emissions associated with masks to lower. Accessories for phones and laptops can be expected to continue over the years due to our society's reliance on these electronics. Their sales will likely only change if new technology replaces them, but the data quality on emissions could improve if more data around their emissions becomes available. It is evident that emissions related to sold products are highly dependent on the consumption patterns of Swedish citizens-what they need will most likely be sold by merchants through Fyndiq's platform.

From the emissions that are directly under Fyndiq's control, purchased IT equipment holds the most emissions. However, this magnitude of associated emissions is expected to be a sporadic occurrence. In 2020, the company was in need of buying electronics for the majority of their staff, a behaviour that is not expected to be repeated every year. The IT equipment bought will last several years and fewer items will be bought for next years. The expense under 2020 was related to the pandemic and an expansion of the team, for following years it is expected that the expense will be taken only for new employees and when equipment gets damaged.

Lastly, we want to comment on the business travel emissions. These emissions are usually one of the biggest sources of emissions in companies. For Fyndiq, it is the one which produced the lowest emissions during 2020. This behaviour could be a consequence from the pandemic but it is also associated with the type of business that Fyndiq conducts where travel is not necessary; as well as the choice of using alternative modes of transports, such as trains instead of flights.

### 5.2. Emissions per employee

It can also be relevant to look at emissions per employee, which add up to 353 Kg CO<sub>2</sub>e. This way, numbers could be compared with other companies in the same sector. These are the emissions directly associated with each employee, meaning that the emissions are for food, travel, office energy, events, and purchases of new IT equipment divided by the number of employees. The emissions related to operations are not considered given that those emissions are subject of great variation making the comparison harder over time.

Table 2 Fyndiq's emissions per employee in 2020

Per employee	Emissions (Kg CO <sub>2</sub> e)
Travel	3
Commuting	30
Office	90
Work from home	4
IT equipment	195
Events	30
<b>TOTAL</b>	<b>353</b>

Reference: GoClimate, 2021

## 6. Improvement opportunities

Knowledge about their carbon footprint enables companies to identify where to put resources to reduce emissions cost-effectively. To present our recommendations for Fyndiq, we include the Business Playbook Model, which gives general steps on how companies can reduce emissions effectively. Thereafter, we give targeted advice to Fyndiq that tackles the findings of the calculations.

### 6.1. 1.5°C Business Playbook Model

The Exponential Roadmap initiative developed the 1.5°C Business Playbook for companies and organisations of all sizes who want to align with the 1.5°C and net-zero ambition. It contains solid guidelines for companies of all sizes to set targets, strategy and actions. It is compatible with existing standards such as the Greenhouse Gas Protocol (GHG) and aligned with the UNFCCC Race to Zero starting line criteria, Science-Based Targets initiative (SBTi), CDP, Mission Innovation’s Net-Zero Compatible Innovations Initiative and the Chambers Climate Coalition.

The model presented is based on four pillars of work. The first pillar focuses on a company’s activities to reduce its emissions, aligned with a 1.5°C pathway.

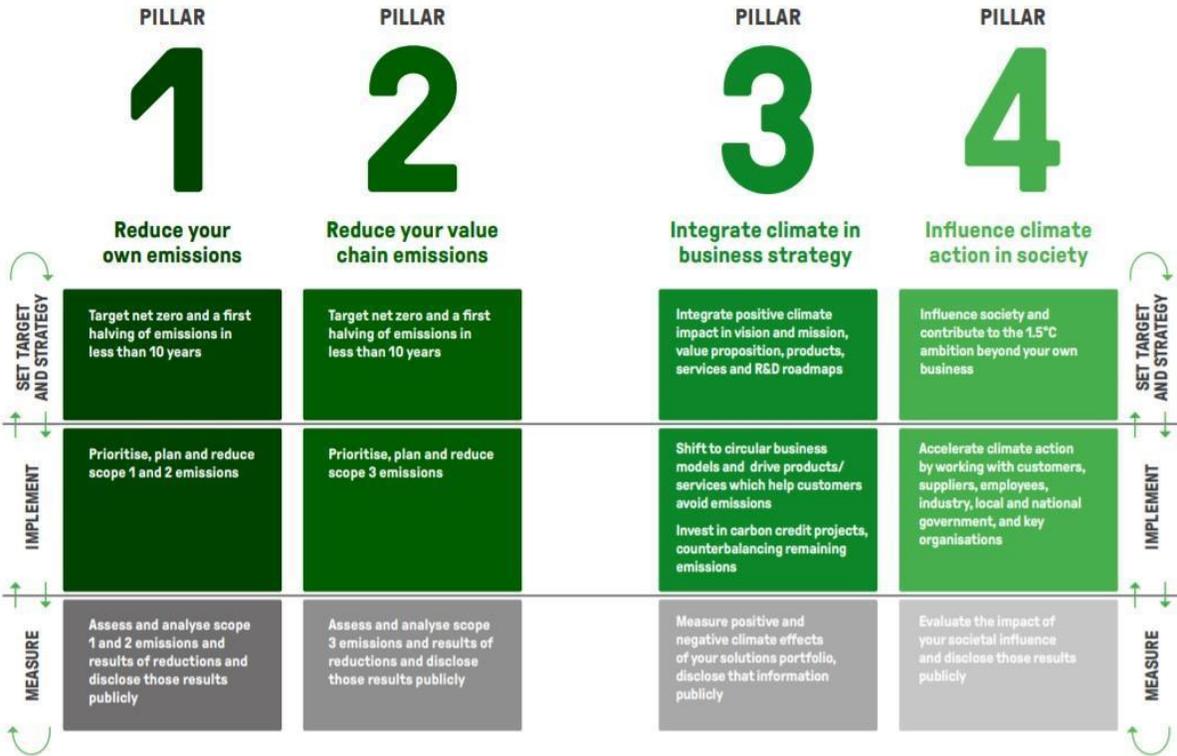
The second pillar focuses on a company’s activities to reduce its value chain emissions, with the same goal. Typically, Small and Medium-sized Enterprises are expected to have more limited impact on their suppliers but can impact pillar 2 through their selection of suppliers, the design of products and by decreasing the use of goods and services with high emission intensity.

The third pillar addresses the alignment of the company’s vision, strategy, value proposition, products and services with the 1.5°C ambition. It means prioritising products and services that enable reduction and removal of customer and societal emissions, enabling resource efficient lifestyles and consumption patterns, and suppressing solutions with an adverse climate impact.

The fourth pillar describes how to contribute to the 1.5°C ambition beyond your own business. This means, for example, influencing government policy, supporting industry initiatives to align with 1.5°C and making sure that organisations that the company belongs to do not counteract the company’s own actions. It also includes action to help management and employees to adopt sustainable practises and funding projects outside a company’s value chain that help remove or avoid emissions.

The recommendations presented below are based on this model, and all actions can be identified as belonging to one of the pillars. Naturally, most actions at this point will fall under pillars 1 and 2.

Figure 2 The 4 pillars to a 1,5° align business



Reference: Exponential Roadmap, 2020. <https://exponentialroadmap.org/1-5c-business-playbook/>

## 6.2. Recommended actions to reduce emissions

There are several parameters to take into consideration when setting goals for emission reductions and climate action. One way to look at the emissions to understand what needs to be done to reduce them is to focus on the largest emission categories—for Fyndiq it will be the operational emissions (see Table 3). A second way is to look at the categories where it is easiest to make changes. By combining these perspectives, a set of actions can be identified to have the most impact per effort.

Table 3 Fyndiq's direct and indirect emissions in 2020

Source of emissions	Emissions (Kg CO <sub>2</sub> e)	% of total
Operational emissions	3 359 663	99.6
Administrative emissions	13 838	0.4
<b>Total</b>	<b>3 135 577</b>	<b>100</b>

Reference: GoClimate, 2021

### 6.2.1. Operational emissions

It is clear that Fyndiq's majority emissions come from the work that is done in its operations, the core of its business, the selling and transport of products (see Table 3). It is important to study how the company can influence their reduction even without having complete control over them. To do these assessments, we look over the different emission sources that integrate them (see Table 4) that are part of it.

Table 4 Fyndiq's operational emissions in 2020

Source of emissions	Scope	Emissions (Kg CO <sub>2</sub> e)	% of total
Sold products	3.1 Purchased goods and services	2 883 642	86
Transport of products	3.4 Upstream Transportation and Distribution	238 239	7
	3.9 Downstream Transportation and Distribution		
Packaging of products	3.1 Purchased goods and services	237 782	7
<b>Total of indirect emissions</b>		<b>3 121 881</b>	<b>100</b>

Reference: GoClimate, 2021

### *I. Sold products*

This category makes reference to the manufacture emissions of the products which are part of Fyndiq's indirect emissions-meaning that the company has limited control over them. Knowing that the products are not manufactured by Fyndiq nor its merchants makes it unlikely that Fyndiq can influence their emissions. Nonetheless, given that the merchants sell products on the platform based on consumer's demand, Fyndiq can consider encouraging its consumers to think and buy more sustainably. Some possible actions are:

- Fyndiq's search algorithm could list first sustainable options when a client looks for a product, leaving the more polluting options further on the list and nudging the clients into a more responsible choice.
- Include environmental and emissions information on products within its description. To foster more information and transparency from the merchants that could feed it, an incentive can be given to those who provide this type of information. For example, the products for which they give this information will be the ones who come first in the search engine.

We recognize these alternatives of action can be hard to implement but over time they can become easier when producers start recognizing and reporting their environmental and social impacts. Plus, it could open the opportunity for merchants to sell new products or for other merchants to come. Finally, it can set a precedence of influence within e-market platforms to indicate there is a market for sustainable products.

An extra step we see that Fyndiq can build upon is building communication around how Fyndiq is helping its customers to live a more sustainable life giving the availability it provides to some products. Products that help customers extend the life of their possessions like electronics, which helps to avoid emissions and other environmental impacts that would otherwise come from a new one. An example is the use of phone cases. The cases help phones last longer since they will not break as easily. The fact that the phone lasts longer reduces its emissions because they will be extended over more years while the emissions of new phones are not coming into the market. The same logic applies to phone and computer charges, and can be applied to other items sold in the platform. When a customer obtains the replacement of a broken charger on its own, it prevents them from buying a new phone or computer only because one of its parts has malfunctioned.

### *II. Transport of products to the end-user*

Like the manufacturing of products, products' transport from merchants to end-users are part of Fyndiq's indirect emissions which means the company does not control the process under which the emissions are produced. Even so, Fyndiq has potential to influence these emissions in a greater manner because their merchants are directly responsible for them.

The category includes the transport of the product from the merchants' suppliers to the merchants and from merchants to end-customer. It also includes the packaging that is used to send the items over. The company could work with its merchants to optimize the delivery of the items by finding better routes and modes of transport. A first step would be to work on changing the delivery of the products by flights to trains or boats.

**Example**

Five of the merchants who answered the poll reported that they transport their products from China to their warehouses in Sweden by train, which amounts to emissions of 16 181 Kg CO<sub>2e</sub>. If they would have decided to ship the products by flight, the emissions would have amounted to 242 199 Kg CO<sub>2e</sub>, 14 times more than the emissions of train transport

As with the products, an important action that can be taken is to give the power to the consumer while communicating and incentivizing them to make sustainable choices. To do so, Fyndiq can communicate in its webpage about the emissions related to the transport of the products-how they change between the different modes of transport and depending on if the items bought are delivered in one delivery or item by item in different ones. Also, Fyndiq can include information about the mode of transport that was used for each product to get it to Sweden and from where they came. The same tactic to incentivize merchants to provide this information can be used, products which include this type of information can be shown first in the search engine.

### III. Packaging

An important aspect with freight is the quantity of items that are being transported in one trip. To guarantee that less emissions are produced by each item, the quantity of empty space should be reduced without compromising the products. Efforts to use packaging that is proportional to the size of the product while guaranteeing its safety should be made.

The packaging used when travelling and for delivery is a question that involves more than their carbon impact. The material of it and its shapes can affect marine life from littering while its single-used use is seen as an unnecessary overuse of resources. For this reason, it is important that Fyndiq continues its efforts with merchants to use sustainable packaging. A packaging that protects the products, has more than one life cycle, and if not, can be easily converted into another object through repurposing and recycling, and that is environmentally responsible.

#### 6.2.2. Administrative emissions

Though it is clear that Fyndiq's emissions lie heavily on its operational emissions, the company should continue to monitor the other emissions it can affect. Fyndiq should implement processes so its administrative emissions do not increase and, if possible, explore the possibilities to be more ambitious and lower them. The latter, without distracting its efforts from lowering its more pressing ones. According to Table 5, this section presents advice on possible actions to take and keep an eye on.

Table 5 Fyndiq's administrative emissions in 2020

Source of emissions	Scope	Emissions (Kg CO <sub>2e</sub> )	% of direct emissions
IT equipment	3.2 Capital goods	7 229	52
Office	2. Electricity and heating* 3.1 Purchased goods and services 3.2 Capital goods	3 346	24

Source of emissions	Scope	Emissions (Kg CO <sub>2</sub> e)	% of direct emissions
	3.3. Fuel- and energy- related activities not included in scope 1 or 2*		
Work from home**	2. Electricity and heating 3.3. Fuel- and energy- related activities not included in scope 1 or 2	143	1
Events	3.1 Purchased goods and services 3.6 Business travel	1 118	8.1
Commuting	3.7 Employee commuting	1 110	8
Hosting and data services	3.8 Upstream leased assets	764	5
Travel	3.6 Business travel	127	0.9
<b>Total of direct emissions</b>		<b>13 696</b>	<b>100%</b>

Reference: GoClimate, 2021

\* emissions under the market-based method

\*\* emissions under the location-based method (more about their inclusion is found in chapter 6)

### *1. IT equipment*

Looking at Fyndiq's administrative emissions (Table 5), IT equipment is responsible for the bigger part of them during 2020. The company should understand how to achieve lower emissions from them even though the purchases of equipment made in 2020 were associated with the pandemic, the need of ensuring proper working conditions to employees and the integration of new employees.

This is one of the areas where emission reductions can be hard to measure in the short term, but which, on the other hand, has further positive benefits than just the greenhouse gas emissions. Choosing sustainable electronics has co-benefits like reducing waste and toxic contamination, ensuring better working conditions along the value chain, and hopefully lead to a longer life span for the items if durability and reparability is taken into consideration. This is also a potential cost reduction. Another alternative is to consider buying refurbished electronics from companies such as Inrego or Swappie, if older models can meet your needs.

A policy for IT and electronic purchases should consider a few aspects. First of all, the purchases should be based on actual (not perceived) needs. For this reason, a good inventory is needed, so that excess purchases are avoided. Often, items can be moved around and reused instead of purchased new. When purchased, looking at environmental certifications such as the Green Electronics Council [EPEAT Registry](#)

or [TCO Certified](#) is useful, where carbon footprint is one criteria and energy efficiency is another one. Once the product is purchased and in use, maintenance is important to ensure maximum performance and durability. If something is broken, the possibility to repair or replace a component should always be considered. It is important to note that this could be costly, perhaps more so than purchasing a new one. In this case, the decision to repair could still be valid if the life expectancy is still significant. This way, the signal is sent to stakeholders and society that this is a priority, which is needed if we are to move away from over-consumption and towards a circular economy. If this is a company's priority, the cost should not be the only determining factor in what action to take.

Another important factor to consider is the life expectancy of equipment. If handled well, life expectancy can be longer than what manufacturers say. So, a policy for replacement should, first of all, consider the manufacturer's guidance, but instead of automatic replacement after 3-4 years, this could be optional. This gives employees who don't perceive a need for replacement, the opportunity to keep using functional equipment, where those who need an upgrade can still get that. Finally, when an item has served its time, it can be sold or donated to be reused by others. In Sweden, electronic equipment can be sold to Inrego AB or Swappie (iPhones, specifically) who refurbish and resell them. Phones can also be donated to the initiative Refugee Phones managed by the organization Digital Reliance, who give the phones to people who really need them.

## *II. Offices*

As is made evident by the emissions assessment, the second-largest share of administrative emissions comes from the office. This category represents 24% of Fyndiq's administrative emissions and 0.099% of its total ones. It includes electricity, cooling, heating, food and drinks, and office supplies. The office supplies account for 40% of emissions, while electricity, cooling and heating account for 32% of the emissions within this category, making it evident that efforts should be taken on them to ensure that these emissions do not increase.

The office supplies are divided between capital goods and purchased items. Emissions related to capital goods are related to products that last more than two years. If there would be a need to buy more of these goods, a good practice is to buy long-lasting ones to avoid emissions of recurrent new ones—extending the live span of products can be associated with lowering their emissions. Under this understanding, emissions of purchased products can be more pressing for a company because the products are not long lasting. Nonetheless, for both types we recommend that Fyndiq buys products with a carbon footprint accounted for or from companies committed to lowering their emissions. It will help Fyndiq have more control over the emissions it contributes to as a consumer and it will nudge companies in other markets to take responsibility for their emissions.

For the energy use from heating, cooling, and electricity, there are two main ways of mitigating these emissions. The first option Fyndiq should explore is how to increase its energy efficiency. Actions to be taken can be as simple as implementing routines of turning off lights or using automatic lights, turning off as many devices as possible overnight, or at least using power-saving mode. Electronics that are energy-efficient should be preferred over those which are not, and vampire electronics should be identified so they are unplugged when not in use (these are electronics that continue to use electricity even when turned off). Heating and cooling can be reduced by turning them off when the office is left vacant for major holidays. For more inspiration on how to increase energy efficiency, Vattenfall has created a [guide](#) for companies, general inspiration can also be drawn from the [Summit Community](#)

[Power Works](#) of Park City in the US-though not created for a Scandinavian context it lists general actions that can be implemented while explaining the relevance of them. A second and complementary option is to choose renewable energy sources, a practice that Fyndiq is already implementing, and we want to encourage to continue even if changes in office happen in the future.

### *III. Food and drinks*

Food and drinks are reported in two different sections: what is consumed at the offices during everyday work, and what is consumed during events. Though they are part of different categories, in total, they represent an important part of Fyndiq's direct emissions. The food and drinks-associated emissions from events add up to 475.5 Kg CO<sub>2</sub>e, and the ones from offices add 975.6 CO<sub>2</sub>e. The total, 1 451 Kg CO<sub>2</sub>e, is 0.043% of Fyndiq's 2020 total emissions and 10.48% of its administrative emissions.

Addressing emissions from food and drinks has a broader purpose than the direct climate benefit. Ensuring sustainable food production is essential for biodiversity, securing freshwater and multiple other causes. On an impact level, it is also a small statement that can, if done right, positively stimulate further climate action by building support. Soy and oat milk have a carbon footprint of approximately 1 Kg CO<sub>2</sub>e per liter, where dairy milk has 3.2 Kg CO<sub>2</sub>e per liter. Swapping milk can be a small and easy first step, where emissions are reduced by 70% and signals to employees and customers that every action counts. This could both help build employee engagement and encourage more climate-friendly diets outside of work.

A bigger step is to choose meat-free options as often as possible. Red meat has a carbon footprint much higher than other alternatives, which means that choosing fish as an alternative is actually much better (choose sustainable fisheries). Even better are, of course, the plant-based alternatives.

Another concrete alternative is to display first the plant-based options in menus and buffets leaving the read-meat options last. To display the carbon footprint of the meal/snack alternatives on the menu at events or in the cafeteria, allowing the employees and guests to make more informed choices is also a way to impact more climate friendly choices.

#### **Example**

The meals bought at the event organized by Fyndiq in the Grand Hotel had emissions amounting to 132.8 kg CO<sub>2</sub>e. If everyone was offered vegetarian food instead, the emissions would have been 76.8 kg CO<sub>2</sub>e, reducing 57.8%.

Relating to goal setting, for food and drinks it is advisable to have a policy that would prioritize climate-friendly food. It is important that this is developed and implemented with employee involvement to ensure acceptance. A top-down decision that is not rooted with staff can have the opposite effect and make employees hostile to the climate efforts that the company tries to undertake. [See media coverage of WeWork vegetarian policy for reference](#). Other companies, such as [Netlight](#), have been more successful and reached 85% vegetarian food in 2018 thanks to a bottom-up approach. Netlight is also combating food waste by using a slack channel, where anyone can post food leftovers – sandwiches from a seminar or cake from a birthday celebration, for example, which are better eaten than thrown out.

#### *IV. Commuting*

Broadening the analysis beyond 2020, we note that it was a year that completely changed commuting habits, so this could be hard to compare over time. However, the benefits of working from home, especially for those who live far from the office, can be multiple. Hence, working from home can also be seen as an opportunity to reduce emissions from commuting.

Encouraging climate-friendly modes of commuting is also important, even if it is not Fyndiq's greatest source of emissions. The majority of employees who answered the commuting survey at Fyndiq refrain from using private vehicles to go to work and opt for other modes of transport like trains, buses and bicycles. Only around 16% of employees use private vehicles and are however responsible for about 44% of the emissions related to commuting, pointing to a good opportunity for dialogue and possible improvement.

To ensure that the actions are perceived as positive by the employees, one way to go about this is to foster dialogue to understand why people travel the way they do and what the hindrances are to travel in the most climate-friendly ways. For example, one way to encourage biking to work is to ensure that the bikes can be safely stored and that there are showers available. However, if the reason for taking the car is that many employees live far away, these could be investments which don't pay off. In that case, perhaps providing charging stations for electric vehicles could be a better way to reduce the impact of car journeys. These should be seen as long-term investments, which make Fyndiq attractive to future employees as well.

#### *V. Business travel: Accommodation*

Accommodation was used by Fyndiq at one event during 2020 with low emissions compared to other activities, which gives it a low priority of action for reducing emissions in the coming years.

Naturally, the best way to prevent emissions is not to engage in the activities which cause them. Nonetheless, if more accommodation was to be needed in the future, it can be relevant to look up climate or environmentally friendly hotels. For example, Nordic ecolabelling certifies hotels with a lower environmental impact, including energy and water consumption, among other criteria. Green Key is another international environmental certification for the hospitality industry. As a way to show that this is a priority, the question can be posed to the hotel; "what is the carbon footprint of one night's stay at your facilities?".

#### *VI. Business travel: transport*

The emissions related to business travel were the lowest emissions of Fyndiq when only considering transportation. Only two trips were made during 2020 which could be a result of the business model of Fyndiq in which travel is not necessary. It should be encouraged that Fyndiq continues to have as few business trips as possible since it is the more sustainable behaviour. Suppose there is a need to travel in the future. In that case, it is important that the company continues to use alternative modes of transport to flying since this mode of transport is one of the most carbon emitting activities worldwide (Department for Business, Energy & Industrial Strategy, 2020).

To encourage the continuation of these sustainable behaviours, Fyndiq can consider the relevance of putting a sustainable travel policy in place. This policy can include guidelines on when a meeting can be held online, what transport to use depending on the distance that needs to be travelled, and a log

process for employees to use when travelling to keep track of the modes of transport used and the distance traveled.

## 7. Emissions by business activity

Details about the calculations and the data gathered for its calculations is presented in this section.

### 7.1. Sold products

Companies have the option to take responsibility for the products they sell. As an e-commerce company that facilitates a platform where merchants can sell their products, Fyndiq decided to include the emissions of the sold items in its carbon footprint even though the company has no responsibility over their manufacture (see Table 6).

*Table 6 Sold products emissions*

Source of emissions	Scope	Emissions (Kg CO <sub>2</sub> e)
Manufacture of products		2 883 642
<b>Total</b>		<b>2 883 642</b>

*Reference: GoClimate, 2021*

A variety of products are sold on Fyndiq’s platform so emissions were determined for the most sold products in 2020. They were aggregated in 49 categories and represented 45,38% of all sales during the reporting year which amounted to 1 308 491 Kg CO<sub>2</sub>e. In Table 6, the emissions presented are those for the 100% of the products sold after extrapolating the initial calculations. As individual items with different characteristics different approaches were taken for establishing the emissions of the 49 product categories: the use of Life Cycle Assessments and an estimation through the material they are made of.

Life Cycle Assessments (LCAs) are studies of products that scientists or companies produce to understand better what are the environmental impacts of products or activities. They usually provide information on the carbon emissions and water usage, other impacts are included depending on the interests of the ones who produce them. These impacts are studied for the different stages of a product’s life. They start by looking at the product’s raw material extraction and the manufacturing process of the product, continuing to the distribution and sometimes the waste management. They are specialized studies that require access to good data which not all companies are inclined to assess or are able to obtain. When using the LCAs to determine a climate report like this one, the GHG protocol advises to use the carbon emissions until the manufacturing process. We used this approach when studies for the products or similar products to those sold through Fyndiq were found. An example is the emissions from phone cables. A study by the European Commission determined that the manufacturing emissions of mobile phone apple chargers-the ones most sold through Fyndiq- are 0.35 Kg CO<sub>2</sub>e per charger. Hence, we multiplied the number of chargers sold by these figures to obtain all the emissions associated with the phone chargers sold.

For products that a LCA was not found, the emissions were determined through the materials they are made of. Meaning that the emissions associated with the raw materials of the products were the ones used, missing the emissions associated with the manufacture itself. It is an approximation done that

gives an indication of the magnitude of the products' emissions since the raw material's extraction is the one which usually holds the majority of emissions of a product. An example are the emissions of Pokemon toys. These toys are made out of plastic so the emissions related to the production of plastic are used. Their emission factor is 3.116 Kg CO<sub>2</sub>e per Kg. We multiplied the weight of the product by this factor and the number of pokemon toys sold obtaining the final emissions associated with these products.

### 7.2. Delivery of sold products

The products sold through Fyndiq's platform are not produced by the merchants who sell them, they are bought by them from other merchants or the producers. Once bought, they are taken to the merchants warehouses from where they depart to the end-consumer. The emissions associated with these activities can be seen in Table 7. Nonetheless, these are emissions that also escape the control of Fyndiq but that are reported to be transparent on the emissions that the business model can incentivize

Table 7 Delivery of sold products

Source of emissions	Scope	Emissions (Kg CO <sub>2</sub> e)
Transport of the products to the merchants		219 6466
Transport from merchants to end-consumers		18 592
<b>Total</b>		<b>238 239</b>

Reference: GoClimate, 2021

The underlying information for this section was obtained through a poll sent to the merchants which aimed to understand the logistics associated with selling the products; 16 merchants answered, representing 21% of merchants. The results were extrapolated to show an indication of how the emissions would look for all the logistics. Further assumptions are included in Appendix 1.

### 7.3. Packaging

Emissions related to the packaging were included to recognize that the business model requires use of extra material and that actions can be taken within it to make it more sustainable. They are part of Fyndiq's indirect emissions.

Table 8 Packaging of sold products

Source of emissions	Scope	Emissions (Kg CO <sub>2</sub> e)
Packaging		237 782
<b>Total</b>		<b>237 782</b>

Reference: GoClimate, 2021

The underlying information for this section was obtained through a poll sent to the merchants which aimed to understand the logistics associated with selling the products; 16 merchants answered, representing 20,98% of merchants. The results were extrapolated to show an indication of how the emissions would look for all the logistics. Further assumptions are included in Appendix 1.

## 7.4. IT equipment

Within this section, we assess the electronics bought for the employees during 2020 (see Table 9). Emissions associated with the products are ascribed to Fyndiq as the user and beneficiary of the items. The information for the calculation was obtained through the COO.

Table 9 IT equipment emissions

Source of emissions	Scope	Emissions (Kg CO <sub>2</sub> e)
Laptops	3.2	1 948
Computer screens	3.2	4 504
Smartphones	3.2	299
TV Screen	3.2	453
Conference cam	3.2	25
<b>Total</b>		<b>7 229</b>

Reference: GoClimate, 2021

## 7.5. Office

Different emissions are generated at the workplace. The main emission sources are the use and source of electricity to keep equipment running, the heating and the cooling to keep the comfort of employees, the supplies needed for the daily work, and sometimes food and drinks to keep the team and visitors comfortable (see Table 10). Fyndiq's Office Vibe Manager provided the underlying information for this section.

Table 10 Office emissions

Source of emissions	Scope	Comments	Emissions (Kg CO <sub>2</sub> e)
Electricity	2	Market based	0
Cooling	2	Market based	0
Energy T&D	3.3		0
Heating	2		905
Energy T&D	3.3		59
Food and drinks	3.1		976
Office supplies	3.1 & 3.2	Capital and purchased goods	1 406
<b>Total</b>			<b>3 346</b>

Reference: GoClimate, 2021

Fyndiq’s office is located in Stockholm, Sweden. Its emissions stemming from electricity are reported in Table 10 according to the market-based method, which reflects that Fyndiq makes the active choice of buying renewable electricity. The method is used because it gives the possibility to show how emissions can change depending on the source of electricity. However, according to the GHG protocol companies also need to report their emissions based on the location where the electricity is produced, this is called the location-based method. In this case, Fyndiq’s electricity emissions would be 190 Kg CO<sub>2</sub>e. The cooling of the office in 2020 came from a machine operated through electricity, and its emissions, therefore, behave in the same way. Consequently, its market-based method emissions are shown in Table 10, while its location-based emissions would be 207 Kg CO<sub>2</sub>e. Cooling emissions are reported separately from those of other electricity emissions to give a clear idea of the emissions related to it. This facilitates comparability with other companies; as cooling is usually reported separately. The energy used for heating the facilities comes from district heating (the city network), so the specific emission factor for Stockholm is used.

Calculations about food and drinks are based on Fyndiq’s reports on how much was bought.

The office supplies are divided between capital and purchased goods. Capital goods include products related to furniture which are long-lasting. The emissions reported are those emitted while in the production of the items. The purchased goods are reported in terms of money spent, for which an emission factor per spent krona (SEK) was used and converted to other currencies for offices outside Sweden. The emission factor chosen was the generic category “consumables and cleaning products.” This cannot be considered highly accurate, yet given the variability of items covered by this category, it is believed reasonably accurate.

The coronavirus pandemic caused a change in how the employees made use of the office during 2020. All employees were working from the office during January and February, but their presence at the office started to shift in March. At the beginning of the month, 10% of employees were going to the office. From the 16th of March all employees started working from home. Hence, the emissions shown in Table 10 are particular to 2020 and could have a significant difference with coming years since the office was only used from January to March.

### 7.5.1. Work from home

When employees started to work from home, the emissions of their daily work shifted from the office to their homes. This report accounts for the extra consumption of energy at their homes related to their work activities.

Table 11 Work from home emisisions

Source of emissions	Scope	Emissions (Kg CO <sub>2</sub> e)
Work from home	2	143
<b>Total</b>		143

Reference: GoClimate, 2021

The data was collected through a poll sent to all employees, of which 89% answered. The results of the poll were extrapolated to avoid omitting emissions of employees and give an idea of Fyndiq’s 37

employees' emissions. The extrapolation causes the result to be inexact but a good representation of the magnitude of the emissions. The emissions related to electricity were calculated under the location-based method because there was no knowledge about the source of energy employees choose for their homes. The heating and cooling of the houses is not associated with the work activity because they would have continued to run even if the employees were at the office. Therefore, only the use of electricity for the office setup is taken into account. The results include the behaviour of employees who did not work in the company the whole year.

## 7.6. Events

Companies are responsible for all emissions related to the business activities, which includes events they organize over the year. Fyndiq arranged two events for their employees during 2020, and additionally gave them some gift boxes (see Table 12).

Table 12 Events emissions

Source of emissions	Scope	Emissions (Kg CO <sub>2</sub> e)
Food and drinks	3.1	252
Gift boxes	3.1	223
Accommodation	3.6	630
Transport	3.6	13
<b>Total</b>		<b>1 113</b>

Reference: GoClimate, 2021

The information for the calculation was obtained through the office vibe manager of the company. The accommodation and journeys reported correspond to an event held in Stockholm. The mode of transport during the event was taxis taken by the employees. Food and drinks correspond to those consumed during the events and the ones given within the employees' gift boxes. For the latter, it was assumed that the 37 employees got them.

## 7.7. Commuting

Commuting includes the emissions generated by the modes of transport used by Fyndiq's employees when travelling to the office in Stockholm. The coronavirus pandemic effect on office emissions is seen in the commuting emissions as well. When employees started to work at home their commuting reduced.

Table 13 Commuting emissions

Source of emissions	Scope	Emissions (Kg CO <sub>2</sub> e)
Commuting	3.7	1 110
<b>Total</b>		<b>1 110</b>

Reference: GoClimate, 2021

The underlying data for the calculation was obtained through a poll sent to all of the employees. 89% of employees answered the poll, giving a result of 988 Kg CO<sub>2</sub>e emissions. To give a full picture of the emissions this result was extrapolated to cover the behaviour of Fyndiq’s 37 employees. Given that extrapolations are based on assumptions, the final result is not an exact representation of the commuting emissions of 2020. Similarly, it is to notice that the results include the behaviour of consultants and employees who did not work at the company for the full year. However, the calculations consider how many months the respondents worked from the office, so this should have a minimal impact on the numbers.

**7.8. Hosting**

Hosting of IT services causes emissions through energy used by data centers. We consider hosting of Fyndiq’s own platforms for calculating these emissions—external services are assumed to have a marginal footprint and are excluded.

The calculation method is based on server hardware used at Google Cloud, assumed utilization in public cloud data centers and a datacenter coefficient for ventilation and networking. Fyndiq is reporting data on services used and total usage numbers for each type of service (compute, storage & network), which is translated into server usage. The resulting number is translated for each data center into CO<sub>2</sub>e based on the carbon intensity of used data centers, as provided by Google Cloud. For more details and data used, see [the methodology from Cloud Carbon Footprint](#).

*Table 14 Hosting emissions*

Source of emissions	Scope	Emissions (Kg CO <sub>2</sub> e)
Hosting		764
<b>Total</b>		<b>764</b>

*Reference: GoClimate, 2021*

**7.9. Business travel**

Business travel includes those emissions generated by employees who travel for work-related matters. It accounts for the emissions generated by the mode of transport used for getting to and from the destination, for the transport used within the city of destination, and for the accommodation during the travel (see Table 15).

*Table 15 Business travel emissions*

Source of emissions	Scope	Emissions (Kg CO <sub>2</sub> e)
Train	3.6	128
Accommodation	3.6	0
Transport used in the destination city	3.6	0
<b>Total</b>		<b>128</b>

*Reference: GoClimate, 2021*

During 2020, only two employees travelled to different cities, one time each. Their mode of transport was train for both round trips and it is assumed that the trips lasted one day, therefore no accommodation is accounted for.

The information for the calculation was obtained through the employees' poll which provided information on the number of each of their business travels in 2020, the roads travelled, and modes of transport used.

## 8. Emissions under the Greenhouse Gas Protocol

As mentioned above, the Greenhouse Gas Protocol (GHG) categorizes companies' emissions by scopes. Here we present Fyndiq's emissions through those.

Table 16 Total emissions under the GHG Protocol

<b>TOTAL</b>		Market based	1 789 352
<b>Scope 1</b>			0
	Leased vehicles		n/a
<b>Scope 2</b>			1 049
	Electricity and heating	Market based emissions	1 049
<b>Scope 3</b>			1 797 303
3.1	Purchased goods and services	Purchased food and drinks, etc	1 862
3.2	Capital goods	Purchased IT equipment, etc	8 224
3.3	Fuel- and energy- related activities (not included in scope 1 or scope 2)	Adjustment for trade induced emissions, transmission and distribution losses induced emissions (gCO <sub>2</sub> /kWh),	59
3.4	Upstream transportation and distribution	Transportation of the products from tier 2 merchants to the tier 1 merchants warehouse	219 646
3.5	Waste generated in operations		n/a
3.6	Business travel	Mode of transport	771
3.7	Employee commuting		1 110
3.8	Upstream leased assets	Home office	64
3.9	Downstream transportation and distribution	Transportation of the products to the end customers	18 592
3.10	Processing of sold products	Sold products and their packaging	1 546 273
3.11	Use of sold products		n/a
3.12	End-of-life treatment of sold products		n/a
3.13	Downstream leased assets		n/a
3.14	Franchises		n/a
3.15	Investments		n/a

Reference: GoClimate, 2021

## Appendix 1

### Source to end-user transport emission assumptions

1. For the 16 merchants, information was collected to identify the percentage of products they buy from China, Europe, and Sweden, and to know which cities within these geographies most of the products come from. For example, merchant 'y' buys 20% of products in China, 40% in Europe and 40% in Sweden. Merchant y also indicates that most of its products in China are shipped from Shenzhen, in Europe from Barcelona, and in Sweden from Umeå. If any of the information was missing the following assumptions were made:

- If the merchant did not specify a city in China, it was assumed that they were shipped from Shenzhen since most of the merchants ship from there.
- If the merchant did not specify a city in Europe, Rotterdam was assumed since it holds the biggest port in Europe. Nonetheless, Fyndiq clarifies that any other city in Luxemburg, Germany, Poland and Estonia could have been assumed which gives a bigger degree of uncertainty to the assumption.
- If the merchant did not specify a city in Sweden, Helsingborg was assumed.

2. One of the merchants indicated they get their products in Europe from Poland and Germany. To calculate the emissions, we need a specific city so Warsaw was assumed. Warsaw is further away from any city in Germany so the probability to leave emissions behind will be lower.

3. Similarly, it was assumed that the shipment of the items from the warehouse of their supplier to the warehouse of the merchants happened at once. All the items were sent in one trip rather than several ones over the year.

4. Information was asked to the merchants about where their warehouse in Sweden was located, for those who did not indicate it Helsingborg was assumed.

5. Unless indicated by the merchants, it was assumed that the shipments from China and Europe were sent directly to the merchant's warehouse in Sweden.

### Packaging emission assumptions

1. The weight of the packaging was assumed to be only one depending on the type of packaging. It is recognized that they might vary greatly depending on the supplier.

2. The data is extrapolated to represent 21% of the products sold to 100%